(i) Meeting dated 19th March 1936 of the Trichur Bar Association.

(ii) Meeting dated 5th August 1936 of the Cochin Journalists' Association.

(iii) Pulic Meeting, Irinjalakkuda dated 23rd Meenam 1111.

(iv) Meeting dated 4th Medam 1111 of the Jews Eyyathal Islamia Sabha.

(v) Public Meeting dated 30th Meenam 1111 of the Arayans of Mattancheri.

(vi) General body meeting of the Palluruthi Pulaya Samajam dated 18th Chingam 1112.

Cochin Legislative Council Library—collection of Law Reports.

54. Mr. K. M. Ibrahim *(Cranganur).*—Will the Government state the reasons why the Cochin Legislative Council Library has not been furnished with an adequate collection of Law Reports?

Mr. T. S. Narayana Ayyar *(Secretary to Government).*—The Library is furnished with the 'Cochin Law Reports' and the 'Cochin Law Journal'. Government do not consider this inadequate.

Mr. K. M. Ibrahim *(Cranganur).*—Are not the Legislators of this Hon'ble House who use this Library committed to the task of improving our Laws and Procedure?

Mr. T. S. Narayana Ayyar *(Secretary to Government).*—It is a part of their function here.

Mr. K. M. Ibrahim *(Cranganur).*—How is it that Government think that our own law report is adequate?

Mr. T. S. Narayana Ayyar *(Secretary to Government).*—Government said that they did not consider the present supply inadequate. If there are specific proposals from Hon'ble Members they will be considered.

Mr. K. M. Ibrahim *(Cranganur).*—You can do it even now. The most important English Law Reports may be supplied.

Mr. T. S. Narayana Ayyar *(Secretary to Government).*—When specific suggestions about books are received, they will be considered. Whether there is an adequate collection of books is ma atter of opinion.

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Mr. K. M. Ibrahim *(Cranganur).*—If the concrete suggestion is that we should be furnished with British Indian High Court Law Reports will that request be granted?

Mr. T. S. Narayana Ayyar *(Secretary to Government).*—The question will be considered when the suggestion is made.

Taxable income—reciprocal arrangement with Br. India and the other Native States.

55. Mr. T. S. Balarama Ayyar *(Trichur North).*—Will the Government be pleased to state:—

(1) with a view to avoid double taxation, has any reciprocal arrangement been made with British India and the other Native States in the matter of income-tax on income derived by Cochinites from outside Cochin and by non-Cochinites from Cochin;

(2) if so, what is the nature of the arrangement;

(3) is income-tax levied on the income of such of the Cochinites as well as non-Cochinites, who do not get a taxable income from Cochin but whose total income from Cochin and from outside Cochin together, is not less than the taxable limit;

(4) if the answer to (3) is in the affirmative, what is the total number of Cochinites and of non-Cochinites who are so charged;

(5) are Government aware that while according to our Income-tax Regulation and the rules made thereunder, a non-Cochinite is not entitled to any refund of the income-tax paid on the shares owned by him in a Company registered and doing business in the Cochin State, a Cochinite owning shares in British Indian Companies is entitled to get a refund in part or in toto of the income-tax paid on such shares the amount of refund depending on his total income;

(6) if the answer to (5) is in the affirmative, will Government be pleased to see that the same treatment is meted out to the non-Cochinite as the one which a Cochinite gets from the British Government?

Mr. T. S. Narayana Ayyar *(Secretary to Government).*—(1) Reciprocal arrangement is made with British India but not with any Indian State.

(2) An assessee who is doubly taxed in Cochin and in British India would get refund of an amount equal to the tax

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